

**STATEMENT OF GENERAL FUND CASH RECEIPTS AND DISBURSEMENTS**  
**A Comparison of Actual to 1996 Budget Act Estimates**  
**(Amounts in thousands)**

	July 1 through September 30				
	1996				1995
	Actual	Estimate (a)	Actual Over or (Under) Estimate		Actual
			Amount (b)	%	
GENERAL FUND BEGINNING CASH BALANCE	-----	-----	-----	-----	\$535,694
Add Receipts:					
Revenues	\$11,197,294	\$11,109,000	\$88,294	0.8	10,410,580
Nonrevenues	173,449	62,521	110,928	177.4	(914,721)
Total Receipts	11,370,743	11,171,521	199,222	1.8	9,495,859
Less Disbursements:					
State Operations	4,116,650	4,025,195	91,455	2.3	3,777,726
Local Assistance	9,163,316	10,355,280	(1,191,964)	(11.5)	8,198,094
Capital Outlay	12,289	-----	12,289	-----	5,967
Nongovernmental	(95,926)	20,440	(116,366)	(569.3)	23,444
Total Disbursements	13,196,329	14,400,915	(1,204,586)	(8.4)	12,005,231
Receipts Over / (Under) Disbursements	(1,825,586)	(3,229,394)	1,403,808	-----	(2,509,372)
Net Increase / (Decrease) in Temporary Loans	1,826,493	3,232,395	(1,405,902)	(43.5)	1,976,159
GENERAL FUND ENDING CASH BALANCE	907	3,001	(2,094)	(69.8)	2,481
Special Fund for Economic Uncertainties (c)	-----	-----	-----	-----	-----
TOTAL CASH	\$907	\$3,001	(\$2,094)	(69.8)	\$2,481
BORROWABLE RESOURCES					
Available Borrowable Resources	\$8,749,977	\$9,103,460	(\$353,483)	(3.9)	\$10,557,524
Outstanding Loans (d)	3,280,529	4,686,430	(1,405,901)	(30.0)	5,976,159
Unused Borrowable Resources (e)	\$5,469,448	\$4,417,030	\$1,052,418	23.8	\$4,581,365

THIS REPORT IS BASED UPON FUNDED CASH. FUNDED CASH IS CASH REPORTED TO AND RECORDED IN THE RECORDS OF THE STATE CONTROLLER'S OFFICE. AMOUNTS REPORTED AS FUNDED CASH MAY DIFFER FROM AMOUNTS IN OTHER REPORTS TO THE EXTENT THERE ARE TIMING DIFFERENCES IN THE RECORDING OF INTRANSIT ITEMS.

## Footnotes:

(a) Statement of Estimated Cash Flow for the 1996-97 fiscal year as presented in the Budget Act of 1996.

(b) May not add to total due to rounding.

(c) Includes the Disaster Response-Emergency Operations Account within the Special Fund for Economic Uncertainties.

(d) Cumulative loan balance as of September 30, 1996 was \$3.281 billion, which consists of \$3.0 billion 1996 Revenue Anticipation Notes, and \$281 million from internal sources.

(e) Available balance for borrowing which consists of \$5.469 billion internal sources.

**SCHEDULE OF CASH RECEIPTS**

(Amounts in thousands)

	July 1 through September 30						
	Month of September		1996				1995
	1996	1995	Actual	Estimate (a)	Actual Over or (Under) Estimate		Actual
					Amount (b)	%	
<b>REVENUES</b>							
Alcoholic Beverage Excise Tax	\$23,219	\$24,444	\$70,348	\$70,000	\$348	0.5	\$69,401
Bank and Corporation Tax	1,115,864	1,122,522	1,468,825	1,474,000	(5,175)	(0.4)	1,390,711
Cigarette Tax	26,739	15,541	47,785	44,000	3,785	8.6	44,703
Horse Racing Fees	3,003	5,542	3,933	9,000	(5,067)	(56.3)	7,062
Inheritance, Gift and Estate Taxes	173,587	80,192	292,470	138,000	154,470	111.9	215,450
Insurance Companies Tax	130,809	39,735	218,141	285,000	(66,859)	(23.5)	286,965
Personal Income Tax	2,408,321	2,108,677	5,184,385	5,185,000	(615)	-----	4,667,046
Retail Sales and Use Taxes	1,190,982	1,209,689	3,668,321	3,768,000	(99,679)	(2.6)	3,484,620
Pooled Money Investment Interest	22,019	32,441	54,457	70,000	(15,543)	(22.2)	64,894
Not Otherwise Classified (c)	68,691	73,211	188,629	66,000	122,629	185.8	179,728
<b>Total Revenues</b>	<b>5,163,234</b>	<b>4,711,994</b>	<b>11,197,294</b>	<b>11,109,000</b>	<b>88,294</b>	<b>0.8</b>	<b>10,410,580</b>
<b>NONREVENUES</b>							
Transfers from Special Fund for Economic Uncertainties	-----	-----	-----	-----	-----	-----	(880)
Transfers from Other Funds	14,205	(17,106)	66,595	14,286	52,309	366.2	38,279
Transfers (to) / from Warrant Payment Fund	-----	(1,018,126)	-----	-----	-----	-----	(1,018,126)
Miscellaneous	3,429	18,819	106,854	48,235	58,619	121.5	66,006
<b>Total Nonrevenues</b>	<b>17,634</b>	<b>(1,016,413)</b>	<b>173,449</b>	<b>62,521</b>	<b>110,928</b>	<b>177.4</b>	<b>(914,721)</b>
<b>Total Receipts</b>	<b>\$5,180,868</b>	<b>\$3,695,581</b>	<b>\$11,370,743</b>	<b>\$11,171,521</b>	<b>\$199,222</b>	<b>1.8</b>	<b>\$9,495,859</b>

(a) Statement of Estimated Cash Flow for the 1996-97 fiscal year as presented in the Budget Act of 1996.

(b) May not add to total due to rounding.

(c) Includes Trial Court Funding Revenues that were displayed separately in the 1995-96 fiscal year.

**SCHEDULE OF CASH DISBURSEMENTS**  
(Amounts in thousands)

	July 1 through September 30						
	Month of September		1996				1995
	1996	1995	Actual	Estimate (a)	Actual Over or (Under) Estimate		Actual
					Amount (b)	%	
<b>STATE OPERATIONS</b>							
Legislative/Judicial/Executive	\$81,194	\$81,077	\$254,917	\$266,250	(\$11,333)	(4.3)	\$255,451
State and Consumer Services	31,356	36,923	90,740	96,640	(5,900)	(6.1)	105,885
Business, Transportation & Housing	(707)	402	2,976	(50)	3,026	-----	3,749
Trade and Commerce	2,528	1,895	8,121	5,630	2,491	44.2	7,711
Resources	72,958	64,142	192,481	168,170	24,311	14.5	178,012
CA Environmental Protection Agency	3,017	1,765	22,676	35,620	(12,944)	(36.3)	14,366
Health & Welfare:							
Health Services	24,674	28,166	93,216	74,280	18,936	25.5	91,917
Mental Health Hospitals	29,907	29,191	130,285	166,070	(35,785)	(21.5)	97,565
Other Health and Welfare	(4,427)	11,673	63,853	107,990	(44,137)	(40.9)	84,652
Education:							
University of California	194,283	129,152	635,081	645,080	(9,999)	(1.6)	491,641
California State University	160,947	138,738	479,288	406,830	72,458	17.8	373,972
Other Education	15,170	11,795	44,994	46,420	(1,426)	(3.1)	42,563
Correction and Youth Authority	306,203	283,821	988,145	920,680	67,465	7.3	900,691
General Government	59,601	47,226	218,224	161,040	57,184	35.5	175,460
Public Employees Retirement System	(63,468)	(57,616)	235,994	256,680	(20,686)	(8.1)	226,471
Debt Service (c)	440,516	277,170	609,684	667,865	(58,181)	(8.7)	490,626
Interest on Loans	2,536	-----	45,975	-----	45,975	-----	236,994
<b>Total State Operations</b>	<b>\$1,356,288</b>	<b>\$1,085,520</b>	<b>\$4,116,650</b>	<b>\$4,025,195</b>	<b>\$91,455</b>	<b>2.3</b>	<b>\$3,777,726</b>
<b>LOCAL ASSISTANCE</b>							
Public Schools - K-12	\$1,213,450	\$1,182,041	\$4,040,654	\$4,818,855	(\$778,201)	(16.1)	\$3,428,317
Community Colleges	163,205	144,072	491,762	683,360	(191,598)	(28.0)	403,260
Debt Service - State School							
Building Bonds	3,849	3,947	4,130	-----	4,130	-----	6,478
Contributions to State Teachers'							
Retirement System	-----	-----	462,077	466,145	(4,068)	(0.9)	445,239
Other Education	53,326	5,957	250,206	227,980	22,226	9.7	145,132
Correction and Youth Authority	1,892	5,761	27,084	38,690	(11,606)	(30.0)	13,474
Dept. of Alcohol and Drug Program	12,539	16,955	22,252	3,080	19,172	622.5	35,026
Dept. of Health Services:							
Medical Assistance Program	462,531	622,384	1,434,946	1,626,850	(191,904)	(11.8)	1,531,035
Other Health Services	40,003	42,188	103,703	74,630	29,073	39.0	91,946
Dept. of Developmental Services	34,256	80,848	211,945	171,350	40,595	23.7	265,238
Dept. of Mental Health	543	(25,043)	14,519	41,340	(26,821)	(64.9)	(20,968)
Dept. of Social Services:							
Supplementary Payments for Adults	174,455	171,402	520,414	585,480	(65,066)	(11.1)	510,935
Cash Assistance to Families and							
Children (d)	234,537	207,982	936,743	913,630	23,113	2.5	873,309
Other Social Services	67,368	39,377	377,298	462,760	(85,462)	(18.5)	314,198
Tax Relief	2,277	5,817	17,175	14,110	3,065	21.7	13,372
School Facility Aid Program	-----	-----	-----	-----	-----	-----	-----
Other Local Assistance	116,582	22,171	248,408	227,020	21,388	9.4	142,103
<b>Total Local Assistance</b>	<b>\$2,580,813</b>	<b>\$2,525,859</b>	<b>\$9,163,316</b>	<b>\$10,355,280</b>	<b>(\$1,191,964)</b>	<b>(11.5)</b>	<b>\$8,198,094</b>

**SCHEDULE OF CASH DISBURSEMENTS**

(Amounts in thousands)

	July 1 through September 30						
	Month of September		1996				1995
	1996	1995	Actual	Estimate (a)	Actual Over or (Under) Estimate		Actual
					Amount (b)	%	
<b>CAPITAL OUTLAY</b>	<b>\$639</b>	<b>\$2,631</b>	<b>\$12,289</b>	<b>-----</b>	<b>\$12,289</b>	<b>-----</b>	<b>\$5,967</b>
<b>NONGOVERNMENTAL (e)</b>							
Transfer to Special Fund for Economic Uncertainties	-----	-----	-----	-----	-----	-----	(880)
Transfer to Other Funds	16,358	36,621	58,574	121,540	(62,966)	(51.8)	92,676
Transfer to Revolving Fund	7,165	3,552	16,754	-----	16,754	-----	19,752
School Loan (f)	-----	-----	-----	(36,940)	36,940	-----	-----
Advance:							
Earthquake Loan Repayment	-----	-----	46,712	48,900	(2,188)	(4.5)	15,337
State-County Property Tax Administration Program	-----	-----	1,845	-----	1,845	-----	-----
Social Welfare Federal Fund	(87,349)	196,108	(299,974)	-----	(299,974)	-----	(160,041)
Health Care Deposit Fund	-----	8,000	-----	-----	-----	-----	500
Tax Relief and Refund Account	(14,700)	(7,100)	46,200	-----	46,200	-----	56,100
Counties for Social Welfare	9,519	-----	33,963	(150,000)	183,963	-----	-----
Total Nongovernmental	(69,007)	237,181	(95,926)	20,440	(116,366)	(569.3)	23,444
<b>Total Disbursements</b>	<b>\$3,868,733</b>	<b>\$3,851,191</b>	<b>\$13,196,329</b>	<b>\$14,400,915</b>	<b>(\$1,204,586)</b>	<b>(8.4)</b>	<b>\$12,005,231</b>
<b>TEMPORARY LOANS</b>							
Special Fund for Economic Uncertainties	-----	\$2,966	(\$67)	\$7,705	(\$7,772)	(100.9)	\$21,259
Other Internal Sources	(\$1,311,900)	154,100	(1,173,440)	224,690	(1,398,130)	(622.2)	1,954,900
Revenue Anticipation Notes	-----	-----	3,000,000	3,000,000	-----	-----	-----
<b>Net Increase / (Decrease), Loans</b>	<b>(\$1,311,900)</b>	<b>\$157,066</b>	<b>\$1,826,493</b>	<b>\$3,232,395</b>	<b>(\$1,405,902)</b>	<b>(43.5)</b>	<b>\$1,976,159</b>

(a) Statement of Estimated Cash Flow for the 1996-97 fiscal year as presented in the Budget Act of 1996.

(b) May not add to total due to rounding.

(c) Excludes State School Building Bonds.

(d) Previously classified as "Aid to Families with Dependent Children".

(e) Negative balances are the result of repayments received that are greater than disbursements made.

(f) Non-Cash Transaction.

**COMPARATIVE STATEMENT OF REVENUES RECEIVED**  
**All Governmental Cost Funds**  
**(Amounts in thousands)**

	July 1 through September 30			
	General Fund		Special Funds	
	1996	1995	1996	1995
<b>MAJOR TAXES, LICENSES, AND INVESTMENT INCOME:</b>				
Alcoholic Beverage Excise Taxes	\$70,348	\$69,401	-----	-----
Bank and Corporation Tax	1,468,825	1,390,711	-----	-----
Cigarette Tax	47,785	44,703	\$136,756	\$129,180
Estate Tax	291,837	214,791	-----	-----
Gift Tax	26	-----	-----	-----
Horse Racing Fees	3,933	7,062	14,223	18,407
Inheritance Tax	607	659	-----	-----
Insurance Companies Tax	218,141	286,965	-----	-----
Motor Vehicle Fuel Tax:				
Gasoline Tax	-----	-----	643,113	610,990
Diesel & Liquid Petroleum Gas	-----	-----	93,801	72,712
Jet Fuel Tax	-----	-----	446	388
Vehicle License Fees	-----	-----	892,251	816,782
Motor Vehicle Registration and Other Fees	-----	-----	413,109	403,278
Personal Income Tax	5,184,385	4,667,046	142	205
Retail Sales and Use Taxes	3,668,321	3,484,620	782,337	741,397
Pooled Money Investment Interest	54,457	64,894	125	58
Total Major Taxes, Licenses, and Investment Income	<b>11,008,665</b>	<b>10,230,852</b>	<b>2,976,303</b>	<b>2,793,397</b>
<b>NOT OTHERWISE CLASSIFIED:</b>				
Alcoholic Beverage License Fee	1,817	1,353	8,402	9,269
Electrical Energy Tax	-----	-----	10,023	9,951
Private Rail Car Tax	739	303	-----	-----
Penalties on Traffic Violations	-----	-----	12,799	12,793
Health Care Receipts	8,538	2,942	-----	-----
Revenues from State Lands	22,643	20,394	-----	(13,550)
Water's Edge Election Fee	-----	-----	-----	(16,993)
Trial Court Funding Revenues	79,285	78,084	-----	14,819
Miscellaneous	75,607	76,652	787,129	783,132
Not Otherwise Classified	<b>188,629</b>	<b>179,728</b>	<b>818,353</b>	<b>799,421</b>
<b>Total Revenues, All Governmental Cost Funds</b>	<b>\$11,197,294</b>	<b>\$10,410,580</b>	<b>\$3,794,656</b>	<b>\$3,592,818</b>